

## **Board of Education Regular Meeting**

6:00 PM

Middle School/High School Media Center  
565 Kimmel Street  
Osceola, NE 68651-0198

Jennifer Boruch: Present

John Kropatsch: Present

Michael Neujahr: Present

Jodie Roberts: Absent

Tom Schleif: Present

Darin Sterup: Present

### 1. Osceola Public Schools Board of Education Information

Notice of this meeting was posted at the Jeffrey Elementary School, Osceola Middle School/High School, Pinnacle Bank of Osceola, and the Osceola Post Office. A copy of the agenda items is tentative and may be changed by the Board if necessary.

### 2. Opening Procedures

#### 2.1. Call the Meeting to Order

President Schleif called the regular meeting to order at 6:04 PM and informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room, then directed the public to its location.

#### 2.2. Roll Call

Also present were Superintendent Steve Rinehart, MS/HS Principal Dale Maynard and Elementary Principal Brett Webster. There were no patrons in attendance.

#### 2.3. Excuse Board Members Who Are Absent

To excuse Jodie Roberts from the meeting Passed with a motion by Jennifer Boruch and a second by Darin Sterup.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

### 3. 2015-2016 Budgets Hearing

#### 3.1. Open Hearing

To open the 2015-2016 (school year) Budgets Hearing Passed with a motion by Darin Sterup and a second by Jennifer Boruch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

#### 3.2. Discuss, consider, and receive input from the public about 2015-2016 budgets

Superintendent Rinehart reviewed the budgets with the Board. There were no patrons in attendance.

#### 3.3. Close Hearing

To close the 2015-2016 (school year) Budgets Hearing Passed with a motion by John Kropatsch and a second by Michael Neujahr.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

### 4. 2015-2016 Final Property Tax Request Hearing

#### 4.1. Opening Hearing

To open the 2015-2016 (school year) Final Tax Request Hearing Passed with a motion by Jennifer Boruch and a second by John Kropatsch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

#### 4.2. Discuss, consider, and receive input from the public about 2015-2016 final property tax request

Superintendent Rinehart talked about the final tax request with the Board. There were no patrons in attendance.

#### 4.3. Close Hearing

To close the 2015-2016 (school year) Final Tax Request Hearing Passed with a motion by Darin Sterup and a second by Michael Neujahr.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

### 5. Approval of Agenda

Approval of the agenda as written Passed with a motion by Jennifer Boruch and a second by Darin Sterup.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

### 6. Recognition of Visitors/Communications from the Public

There were no patrons present.

## 7. Reports

### 7.1. Principals' Reports

#### 7.1.1. Elementary Report

Principal Webster gave his oral and written report about: students taking the Dibels and MAPS tests; the new dismissal times at the Elementary and changes made: the PAC providing sandwiches for teachers at the Parent Teacher Conferences on Wednesday, September 16th; the Book Fair taking place September 16th through September 18th; field trips scheduled for Preschool, 3rd and 4th grades; the great teachers the Elementary has as he has done early walkthroughs. He also gave an AD report on Fall activities.

#### 7.1.2. MS/HS Report

Principal Maynard gave his oral and written report about: student numbers to start the year; the Climate Project including a Climate Committee and a Climate Plan the District is implementing for school improvement; how the board would like to recognize students with GPA of 4.0 at graduation; the Strategic Plan - Suggestions/Modifications for the school improvement process; a request from Student Council about changing the Activities Banquet; and the past and present ACT scores from the District.

### 7.2. Superintendent's Report

Superintendent Rinehart gave his oral and written report about: planning to plant 20 trees, thanks to Steve Schmit; Board members attending Nebraska State School Boards Convention in November; negotiations will be starting by November 1st; Superintendent's evaluation will be distributed next month with the evaluation done in November; and thoughts on changes in graduation.

### 7.3. Board Reports

There were no board reports.

## 8. Action Items

### 8.1. Consent Agenda

To approve the consent agenda Passed with a motion by Jennifer Boruch and a second by John Kropatsch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

#### 8.1.1. Approval of the Previous Meeting's Minutes

#### 8.1.2. Treasurer's Report

#### 8.1.3. Payment of general fund claims in the amount of \$288,243.27.

#### 8.1.4. Payment of special building fund claim of \$6,975.00.

8.2. Consider, discuss and take all necessary action to approve the 2015-16 general fund, depreciation fund, employee benefit fund, school activities fund, school lunch fund, bond fund, special building fund, and qualified capital purpose undertaking fund budgets  
To approve the 2015-2016 school year General Fund, Depreciation Fund, Employee Benefit

Fund, School Activities Fund, School Lunch Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund budgets Passed with a motion by Darin Sterup and a second by Michael Neujahr.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

8.3. Consider, discuss and take all necessary action to approve final property tax request for the 2015-2016 school year

To approve the Final Property Tax Request for the 2015-2016 school year Passed with a motion by Jennifer Boruch and a second by John Kropatsch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

8.4. Consider, discuss and take all necessary action on hiring Almquist, Maltzhan, Galloway & Luth Certified Accountants to perform district audit for 2015-16.

To hire of Almquist, Maltzhan, Galloway & Luth Certified Accountants to perform district audit for 2014-15 for no more than \$4500 Passed with a motion by John Kropatsch and a second by Michael Neujahr.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

8.5. Consider, discuss and take all necessary action to accept the high bid on the old auditorium score boards.

To accept the high bid of \$309 by David Scott for the purchase of the old auditorium score boards Passed with a motion by Darin Sterup and a second by Jennifer Boruch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

## 9. Discussion Items

9.1. Discussion on Short and Long Term Goals

Superintendent Rinehart reviewed with the Board about updating short and long-term goals for the school district. The Board will revisit these goals during the October regular meeting.

9.2. Discuss handicap accessibility at football facility.

The Board discussed possibility of adding handicap accessibility to the football bleachers due to requests from district patrons. The football facility is grandfathered and considered accessible since there is a sidewalk and access up to the fence. Superintendent Rinehart had a couple of options of what could be done to make the bleachers accessible with an estimated price of \$30,000 to create an ADA compliant landing. Mr. Rinehart indicated that he had other bids coming. The Board indicated they wished to have more information which will be provided at future meetings.

10. Executive Session

To enter into executive session at until the finish of business for the protection of the public interest or for the prevention of needless injury to the reputation of an individual to discuss personnel issues Passed with a motion by Darin Sterup and a second by John Kropatsch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin

Sterup: Yea

President Schleif repeated that a motion was made by Darin Sterup and seconded by John Kropatsch to go into executive session until the finish of business for the protection of the public interest or for the prevention of needless injury to the reputation of an individual to discuss personnel issues. Time: 8:26PM. The Board exited the executive session which was called for the discussion of personnel issues. Time: 8:35PM.

11. Next Meeting Dates and Times

11.1. Regular meeting, October 13, 2015, 6:00 PM at the Osceola Middle/High School Media Center.

12. Adjournment

To adjourn meeting at 8:36PM Passed with a motion by John Kropatsch and a second by Jennifer Boruch.

Jennifer Boruch: Yea, John Kropatsch: Yea, Michael Neujahr: Yea, Tom Schleif: Yea, Darin Sterup: Yea

**Fiscal Year End Special Meeting**

August 28, 2015 6:00PM

Osceola Middle/High School Media Center

**1. Osceola Public Schools Board of Education Information**

Notice of this special meeting was posted at the Jeffrey Elementary School, Osceola Middle School/High School, Pinnacle Bank of Osceola, and the Osceola Post Office. A copy of the agenda items is tentative and may be changed by the Board if necessary.

**2. Opening Procedures**

**2.1. Call the Meeting to Order**

President Schleif called the fiscal year end special meeting to order at 6:02PM and informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room, then directed the public to its location.

**2.2. Roll Call**

Present Board Members:

John Kropatsch	Tom Schleif
Mike Neujahr	Darin Sterup
Jodie Roberts	

Absent Board Members:

Jennifer Boruch

**2.3. Excuse Board Members Who Are Absent**

**Motion Passed:** Recommendation to excuse Board Member Jennifer Boruch passed with a motion by Darin Sterup and a second by John Kropatsch.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

**3. Approval of Agenda**

**Motion Passed:** Approval of the agenda as written passed with a motion by Jodie Roberts and a second by Darin Sterup.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

**4. Action Items**

**4.1. Consent Agenda**

**Motion Passed:** Approval of the consent agenda passed with a motion by John Kropatsch and a second by Jodie Roberts.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Abstain	Darin Sterup	Yes

- 4.1.1. Approval of the Previous Meeting's Minutes
- 4.1.2. Payment of general fund claims of \$219,502.79
- 4.1.3. Payment of depreciation/equipment fund claims of \$32,085.00
- 4.1.4. Payment of special building fund claims of \$5,659.78

**4.2. Consider, Discuss and take all necessary action to adopt Return to Learn Policy #6286**

**Motion Passed:** Adoption of a Return to Learn Policy #6286 for concussions passed with a motion by Darin Sterup and a second by Mike Neujahr.

Jennifer Boruch	Absent	John Kropatsch	Yes
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Mike Neujahr	Yes	Tom Schleif	Yes
Jodie Roberts	Yes	Darin Sterup	Yes

**4.3. Consider, Discuss and take all necessary action to amend Student Admissions - Forms Policy #5001**

**Motion Passed:** Amend Student Admissions - Forms Policy #5001 to match current Student Admissions Policy #5001 passed with a motion by Jodie Roberts and a second by Darin Sterup.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

**4.4. Consider, discuss and take all necessary action to amend Homeless Policy #5418.**

**Motion Passed:** Amend Homeless Policy #5418 by removing references to NDE Personnel passed with a motion by Mike Neujahr and a second by John Kropatsch.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

**4.5. Consider, Discuss and take all necessary action to adopt Fire Drills, Emergency Plans Policy #6115.**

**Motion Passed:** Adopt Fire Drills, Emergency Plans Policy #6115 to reflect current regulations passed with a motion by John Kropatsch and a second by Mike Neujahr.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

**4.6. Consider, discuss and take all necessary action to approve local sub support for Tanya Crawford.**

**Motion Passed:** To write a letter of support for Tanya Crawford to apply to NDE for a local substitute certificate passed with a motion by Darin Sterup and a second by Jodie Roberts.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

**5. Next Meeting Dates and Times**

**5.1. Regular meeting, September 14th, 2015, 6:00PM at the Osceola Middle/High School Media Center.**

**6. Adjournment**

**Motion Passed:** To adjourn special meeting at 6:15PM passed with a motion by Jodie Roberts and a second by Mike Neujahr.

Jennifer Boruch	Absent	Jodie Roberts	Yes
John Kropatsch	Yes	Tom Schleif	Yes
Mike Neujahr	Yes	Darin Sterup	Yes

Respectfully submitted,  
Steven A. Rinehart, Superintendent

**Board Report – Monthly****GENERAL FUND**

Posted - During Check Cycle; Fund Number 01; Processing Month 09/2015

<u>Check #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Check Total</u>
29001	APPLE, INC.	COMPUTER EQUIPMENT	12,028.00
29002	AXIS CAPITAL, INC.	COPIER LEASE	189.23
29003	CENTRAL NEBRASKA REHABILITATION SERVICES	PHYSICAL THERAPY SERVICES	91.50
29004	CITY OF OSCEOLA	WATER/SEWER/COMPACTOR	1,088.82
29005	CONTINUUM RETAIL ENERGY SERVICES, LLC	NATURAL GAS	396.50
29006	CONTROL SERVICES, INC.	HVAC REPAIRS	4,546.98
29007	DIETZE MUSIC HOUSE	MUSIC INSTRUMENT REPAIRS	357.50
29008	ESU #7 PRODUCTION DEPARTMENT	SUPPLIES	1,498.88
29009	FOLLETT SCHOOL SOLUTIONS, INC.	TEXTBOOK	29.28
29010	FRONTIER COOPERATIVE COMPANY	SUPPLIES	1,561.69
29011	GLUNZ, BRENDA	PSYCHOLOGIST SERVICES	487.50
29012	J.W. PEPPER & SON, INC.	MUSIC	40.00
29013	JACKSON SERVICES, INC.	RUG SERVICE	211.38
29014	JONES, JEFF	COMPUTER CONSULTING AND REPAIRS	4,725.00
29015	MATHESON TRI-GAS, INC.	SUPPLIES	75.65
29016	McGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	RESOURCE BOOK/TEXTBOOKS	412.92
29017	NE ASSOCIATION OF SCHOOL BOARDS	WORKSHOP FEES	280.00
29018	NE COUNCIL OF SCHOOL ADMINISTR	2015 LABOR RELATIONS CONFERENCE	140.00
29019	OFFICENET, INC.	SUPPLIES	394.19
29020	ONE SOURCE	BACKGROUND CHECKS	16.00
29021	OPTUMHEALTH	FLEX PLAN FUNDING	313.56
29022	OSCEOLA FOOD MART	SUPPLIES	32.98
29023	OSCEOLA TIRE AND SERVICE, LLC	FUEL	274.91
29024	OSTMEYER LAWN SERVICE	FB FERTILIZER AND APPLICATION	450.00
29025	PERRY GUTHERY HAASE GESSFORD	LEGAL SERVICES	140.00
29026	PINNACLE BANK	ROOMS/SUPPLIES/ETC.	7,449.01
29027	PINNACLE BANK	SUPPLIES	122.38
29028	PINNACLE BANK	SUPPLIES	161.57
29029	PINNACLE BANK	BALL HITCH AND PIN	44.28
29030	PINNACLE BANK	SHOP EQUIPMENT	54.39
29031	PINNACLE BANK	SUPPLIES	73.79
29032	PIONEER MANUFACTURING COMPANY	PAINT FOR PARKING LOT	35.70
29033	POLK COUNTY HEALTH DEPARTMENT	NURSING SERVICES	855.00
29034	POLK COUNTY NEWS	PRINTING	211.27
29035	PRESTO-X	PEST CONTROL	81.96
29036	RALLY AUTO PARTS	PARTS	14.59
29037	REALLY GOOD STUFF	SUPPLIES	959.05

**Board Report - Monthly**

Posted - During Check Cycle; Fund Number 01; Processing Month 09/2015

<u>Check #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Check Total</u>
29038	SAM'S CLUB	2015-16 MEMBERSHIP	145.00
29039	SCHMIT, STEVEN	REIMB OF SUPPLIES	51.15
29040	SCHOOL SPECIALTY/CLASSROOM DIRECT	SUPPLIES	423.94
29041	SUBSCRIPTION SERVICES OF AMERICA, INC.	SUBSCRIPTIONS	422.51
29042	TEACHER DIRECT	SUPPLIES	508.88
29043	TRANE U.S., INC.	PARTS/LABOR/REPAIRS	205.00
29044	TRUCK CENTER COMPANIES	PARTS/LABOR/REPAIRS	467.34
29045	UE, LLC	PARTS/LABOR/REPAIRS	630.52
29046	VERIZON WIRELESS	TELEPHONE	53.77
29047	VIRCO, INC.	LUNCH TABLES	2,928.10
29048	WALMART COMMUNITY/RFCSSLIC	SUPPLIES	166.06
29049	WINDSTREAM	TELEPHONE SERVICE	79.97
29050	WINDSTREAM	TELEPHONE SERVICE	228.07
29051	YUNGDAHL'S APOTHECARY	MEDICAL SUPPLIES	<u>23.00</u>
<b>Checking Account Total:</b>			<b>45,965.21</b>
<u>Checking</u>	1		
334	MAIL FINANCE	POSTAGE METER LEASE	84.00
332	MG TRUST COMPANY	ANNUITIES PAYABLE	475.00
333	OPTUMHEALTH	FLEX PLAN FUNDING	<u>313.56</u>
<b>Checking Account Total:</b>			<b>772.56</b>
<u>Checking</u>	4		
1605	HARVEST OF HARMONYPARADE	ENTRY FEE	100.00
1604	TEACHING STRATEGIES, LLC	COMPUTER SOFTWARE	<u>227.12</u>
<b>Checking Account Total:</b>			<b><u>327.12</u></b>
CHECKS AND PREPAID TOTAL			47,064.89
PAYROLL TOTAL			241,178.38
<b>GRAND TOTAL</b>			<b><u>288,243.27</u></b>

**Board Report - Monthly**

**SPECIAL BUILDING**

Prepaid Check; Fund Number 08; Processing Month 09/2015

<u>Check #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Check Total</u>
1351	BORUCH MASONRY CONSTRUCTION, LLC	CONCRETE/LABOR	<u>6,975.00</u>
<b>GRAND TOTAL:</b>			<b><u>6,975.00</u></b>

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska  
**Budget Form - NBH-School District**  
 Statement of Publication

Osceola Public Schools (72-0019) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14th day of Septemeber, 2015 at 6:05 o'clock, P.M., at Osceola MS/HS Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

*Debra D. Berry*

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Fee and Delinquent Tax Allowance	Total Personal and Real Property Tax Requirement
	2013-2014	2014-2015	2015-2016				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
General	\$ 3,885,189.18	\$ 3,974,241.93	\$ 4,316,242.00	\$ 1,033,584.00	\$ 2,049,584.00	\$ 33,335.74	\$ 3,333,577.74
Depreciation	\$ -	\$ 86,380.00	\$ 454,980.00		\$ 454,980.00		
Employee Benefit	\$ -	\$ -	\$ 36,620.00	\$ -	\$ 36,620.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 136,368.96	\$ 142,225.00	\$ 142,500.00	\$ 31,863.00	\$ 174,363.00		
School Lunch	\$ 138,193.62	\$ 144,900.00	\$ 151,600.00	\$ 11,680.00	\$ 163,280.00		
Bond	\$ 5,300.00	\$ -	\$ 22,524.00	\$ -	\$ 22,524.00	\$ -	\$ -
Special Building	\$ -	\$ 40,438.00	\$ 518,609.00		\$ 368,609.00	\$ 1,515.15	\$ 151,515.15
Qualified Capital Purpose Undertaking	\$ 108,857.50	\$ 463,202.00	\$ 114,288.00	\$ 222,160.00	\$ 204,448.00	\$ 1,333.33	\$ 133,333.33
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTALS</b>	<b>\$ 4,273,909.26</b>	<b>\$ 4,851,386.93</b>	<b>\$ 5,757,363.00</b>	<b>\$ 1,299,287.00</b>	<b>\$ 3,474,408.00</b>	<b>\$ 36,184.22</b>	<b>\$ 3,618,426.22</b>

Total Personal and Real Property Tax Requirement For Bonds

**\$ 133,333.33**

Total Personal and Real Property Tax Requirement for ALL Other

**\$ 3,485,092.89**

**2015-2016  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 72-0019      Class #: III  
Osceola Public Schools  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Polk County

**This budget is for the Period SEPTEMBER 1, 2015 through AUGUST 31, 2016**

**Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:**

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$	3,333,577.74	\$ 3,333,577.74
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$	151,515.15	\$ 151,515.15
Qualified Capital Purpose Undertaking Fund	\$ 133,333.33	\$ -	\$ 133,333.33
<b>Total All Funds</b>	<b>\$ 133,333.33</b>	<b>\$ 3,485,092.89</b>	<b>\$ 3,618,426.22</b>

Outstanding Bonded Indebtedness as of September 1, 2015  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

\$ 874,105.00	Principal
\$ 33,807.50	Interest
<b>\$ 907,912.50</b>	<b>Total Outstanding Bonded Indebtedness</b>

**County Clerk's Use Only**

**APA Contact Information**

Auditor of Public Accounts  
**Telephone:** (402) 471-2111      **FAX:** (402) 471-3301  
**Website:** [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
**Questions - E-Mail:** [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Total Certified Valuation (All Counties)**      \$ 515,454,977  
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?

YES       NO  
*If YES, Please submit Interlocal Agreement Report by December 31, 2015.*

**Report of Trade Names, Corporate Names & Business Names**

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2014 through June 30, 2015?

YES       NO  
*If YES, Please submit Trade Name Report by December 31, 2015.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2014-2015 school fiscal year?

YES       NO

**Submission Information - Adopted Budget Due by 9-20-2015**

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
**Submit Adobe PDF Document via Website:**  
[http://www.auditors.nebraska.gov/](http://www.auditors.nebraska.gov)

2. County Board (SEC. 13-508), C/O County Clerk  
3. Nebraska Dept. of Education

2015-2016 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,333,217.00	2,049,584.00	3,300,242.00	5,349,826.00	592,250.00	3,723,992.00	4,316,242.00	1,033,584.00	5,349,826.00
Depreciation	404,280.00	454,980.00		454,980.00			454,980.00		454,980.00
Employee Benefit	36,620.00	36,620.00		36,620.00			36,620.00	-	36,620.00
Contingency	-	-		-			-		-
Activities	33,863.00	174,363.00		174,363.00			142,500.00	31,863.00	174,363.00
School Lunch	19,555.00	163,280.00		163,280.00			151,600.00	11,680.00	163,280.00
Bond	22,524.00	22,524.00	-	22,524.00			22,524.00	-	22,524.00
Special Building	366,649.00	368,609.00	150,000.00	518,609.00			518,609.00		518,609.00
Qualified Capital Purpose Undertaking	202,777.00	204,448.00	132,000.00	336,448.00			114,288.00	222,160.00	336,448.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>2,419,485.00</b>	<b>3,474,408.00</b>	<b>3,582,242.00</b>	<b>7,056,650.00</b>	<b>592,250.00</b>	<b>3,723,992.00</b>	<b>5,757,363.00</b>	<b>1,299,287.00</b>	<b>7,056,650.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,300,242.00	-	150,000.00	132,000.00
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	33,335.74	-	1,515.15	1,333.33
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
<b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)</b>	<b>3,333,577.74</b>	<b>-</b>	<b>151,515.15</b>	<b>133,333.33</b>

<b>CERTIFIED STATE AID</b>	<b>MOTOR VEHICLE TAXES</b>
<b>\$ 9,294.00</b>	<b>\$ 153,007.00</b>

<b>COUNTY TREASURER'S BALANCE, 9-1-2015</b>			
10,489.00	-	2,308.00	2,777.00

2014-2015 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,449,923.44	2,352,458.93	2,955,000.00	5,307,458.93	560,000.00	3,414,241.93	3,974,241.93	1,333,217.00
Depreciation	409,953.31	490,660.00		490,660.00			86,380.00	404,280.00
Employee Benefit	36,555.14	36,620.00		36,620.00			-	36,620.00
Contingency	-	-		-			-	-
Activities	30,897.31	176,088.00		176,088.00			142,225.00	33,863.00
School Lunch	16,215.91	164,455.00		164,455.00			144,900.00	19,555.00
Bond	22,502.58	22,524.00	-	22,524.00			-	22,524.00
Special Building	274,851.65	284,635.00	122,452.00	407,087.00			40,438.00	366,649.00
Qualified Capital Purpose Undertaking	175,009.22	544,758.00	121,221.00	665,979.00			463,202.00	202,777.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
<b>TOTAL ALL FUNDS</b>	<b>2,415,908.56</b>	<b>4,072,198.93</b>	<b>3,198,673.00</b>	<b>7,270,871.93</b>	<b>560,000.00</b>	<b>3,414,241.93</b>	<b>4,851,386.93</b>	<b>2,419,485.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 150,000.00</b>

2013-2014 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,501,574.82	2,360,127.85	2,974,984.77	5,335,112.62	563,138.01	3,322,051.17	3,885,189.18	1,449,923.44
Depreciation	334,271.49	409,953.31		409,953.31			-	409,953.31
Employee Benefit	36,434.05	36,555.14		36,555.14			-	36,555.14
Contingency	-	-		-			-	-
Activities	25,811.47	167,266.27		167,266.27			136,368.96	30,897.31
School Lunch	13,980.82	154,409.53		154,409.53			138,193.62	16,215.91
Bond	27,709.30	27,732.67	69.91	27,802.58			5,300.00	22,502.58
Special Building	137,410.94	147,170.37	127,681.28	274,851.65			-	274,851.65
Qualified Capital Purpose Undertaking	153,975.52	162,200.99	121,665.73	283,866.72			108,857.50	175,009.22
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,231,168.41</b>	<b>3,465,416.13</b>	<b>3,224,401.69</b>	<b>6,689,817.82</b>	<b>563,138.01</b>	<b>3,322,051.17</b>	<b>4,273,909.26</b>	<b>2,415,908.56</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 155,604.98</b>

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

72-0019

Osceola Public Schools

Line No.		2015-2016 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b> (Through Fiscal Year 2016-2017)	\$ 55,685.00
21	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	\$ 55,685.00

**Schedule B - Exclusions From the Levy Limitation**

County-District #

72-0019

Osceola Public Schools

Line No.		General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Qualified Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line D)	\$ 3,333,577.74	\$ -	\$ 151,515.15	\$ 133,333.33
2	<b>Exclusions:</b>				
3	Voluntary termination agreements with certificated employees:				
4					
5	Special Building Fund projects commenced prior to April 1, 1996:				
6					
7					
8					
9					
10	Judgments not paid by liability insurance:				
11					
12					
13					
14	Lease-purchase contracts approved prior to July 1, 1998:				
15					
16					
17					
18					
19					
20					
21					
22	Bonded indebtedness approved according to law and secured by a levy on property:				
23	Bond Principal *		\$ -		\$ 112,000.00
24	Bond Interest *		\$ -		\$ 20,000.00
25	<b>Total Exclusions before 1% County Treasurer's Commission</b> (Lines 4 through 24)	\$ -	\$ -	\$ -	\$ 132,000.00
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ -	\$ -	\$ 1,333.33
27	<b>Total Exclusions (Line 25 + Line 26)</b>	\$ -	\$ -	\$ -	\$ 133,333.33
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 3,333,577.74	\$ -	\$ 151,515.15	\$ -

\* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

## Schedule C - Levy Limit Calculation

School Name: Osceola Public Schools

NOTE: This Schedule is not provided for levy setting purposes.

County-District # 72-0019

Line No.		District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	General Fund	3,333,577.74	515,454,977.00	0.646725
2	Bond Fund	-	515,454,977.00	-
3	Bond Fund K-8		515,454,977.00	-
4	Bond Fund 9-12		515,454,977.00	-
5	Bond Fund _____		515,454,977.00	-
6	Special Building Fund	151,515.15	515,454,977.00	0.029394
7	Qualified Capital Purpose Undertaking Fund	-	515,454,977.00	-
8	Qualified Capital Purpose Undertaking Fund K-8		515,454,977.00	-
9	Qualified Capital Purpose Undertaking Fund 9-12		515,454,977.00	-
10	Learning Community General Fund Levy			
11	Learning Community Special Building Levy			
12	<b>Total Levy Subject to Limitation</b> (Total of Lines 1 through 11)			0.676119

NOTE: If the total levy, per this Schedule (Line 12, Column C), is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Line 12, Column C, is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, you must attach a copy of the election ballot and the certified election returns to your budget.

**Qualified Capital Purpose Undertaking Fund levy.** A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. (Statute 79-10,110).

**Learning Community Member Schools** - The total levy, which must be \$1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request (per this Schedule) does not include the property tax request attributable to the exclusion items, the levy (per this Schedule) may not reflect the levy set by your County Board of Equalization.

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

## Superintendent Pay Transparency Notice—Proposed Contract (Steven A. Rinehart)

Notice is hereby given that Osceola Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December, 2015 at 6 pm at the Osceola High School Library in Osceola, Nebraska.

After the 2015/16 school year, how many years remain on the contract:

(Column

1

F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2015/16 year and future years are listed below:

	2015/16 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 120,000.00	\$ 120,000.00	\$ 240,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 14,079.60	14079.6	\$ 28,159.20
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 20,749.44	\$ 20,749.44	\$ 41,498.88
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 335.00	\$ 335.00	\$ 670.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 155,164.04</b>	<b>\$ 155,164.04</b>	<b>\$ 310,328.08</b>

**CERTIFICATION OF TAXABLE VALUE  
FOR SCHOOL DISTRICTS  
TAX YEAR 2015**

*{certification required on or before August 20th of each year}*

**TO: Osceola Public School**  
Attn: Steve Rinehart, Superintendent  
P.O. Box 198  
Osceola, NE 68651

**TAXABLE VALUE LOCATED IN THE COUNTY OF POLK**

<b>NAME of Base School District</b>	<b>Class</b>	<b>Base School Code</b>	<b>Unified School Code</b>	<b>2015 Taxable SCHOOL Value</b>
Osceola Public School District #19	3	72-0019	---	\$515,454,977

I, Linda D. Anderson, Polk County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Linda D. Anderson  
Polk County Assessor

August 13, 2015  
(date)

cc: Polk County Clerk

*Note to School District: A copy of the Certification of Value must be attached to your budget document.*

**SCHOOL DISTRICT BUDGET FORM LC-2**  
2015/16

	<p><b>District Number:</b> 72-0019-000</p> <p><b>District Name:</b> OSCEOLA PUBLIC SCHOOLS</p> <p><b>Class:</b> 3</p>	
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Instructions

2015/16 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	<input style="width: 80%;" type="text" value="3,484,041"/>
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$0]	<b>A-355</b>	
Total Adjusted Budget Authority	A-361	<input style="width: 80%;" type="text" value="3,484,041"/>
Total Allowable Budget Authority	A-780	<input style="width: 80%;" type="text" value="3,484,041"/>

The School District Budget Spreadsheet provided by the Auditor of Public Accounts may be uploaded here.

**MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.**

no file selected

Update the budget data any time a change is made to the Budget Spreadsheet.

2015/16 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2015/16 General Fund Budget of Disbursements & Transfers	<b>B-100</b>	
<b>2015/16 Special Grant Funds</b>	B-110	<input style="width: 80%;" type="text" value="184,266"/>
2015/16 Special Education Budget of Disbursements & Transfers	<b>B-120</b>	
2015/16 General Fund Lid Exclusions	<b>B-130</b>	
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	<input style="width: 80%;" type="text" value="3,484,041"/>
2015/16 Unused Budget Authority	B-150	<input style="width: 80%;" type="text" value="0"/>
<b>Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.</b>		
Total Unused Budget Authority		
2014/15 Total Unused Budget Authority	B-160	<input style="width: 80%;" type="text" value="0"/>
2015/16 General Fund Expenditure Growth	B-162	<input style="width: 80%;" type="text" value="0"/>
Adjusted Unused Budget Authority	B-165	<input style="width: 80%;" type="text" value="0"/>
2015/16 Unused Budget Authority	B-170	<input style="width: 80%;" type="text" value="0"/>
Total Unused Budget Authority	B-175	<input style="width: 80%;" type="text" value="0"/>

(Carries forward into future school fiscal years)

Did you hold a successful special election for additional **BUDGET** Authority?  
(Not a levy override)

**B-180**

Yes No

**2015/16 Allowable Reserves and Total Reserves**

2015/16 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="45.00"/>
2015/16 Total Allowable Reserves	C-180	<input type="text" value="1,942,309"/>
2015/16 General Fund Necessary Cash Reserve	<b>C-300</b>	
2015/16 Depreciation Fund Total Requirements	<b>C-310</b>	
2015/16 Employee Benefit Fund Necessary Cash Reserve	<b>C-320</b>	
Total Reserves	C-340	<input type="text" value="1,488,564"/>

Recalculate LC-2 after making changes to individual lines *(Form not saved)*

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*

Submit completed LC-2 to NDE

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*

**SCHOOL DISTRICT BUDGET FORM LC-2**  
2015/16

**District Number:** 72-0019-000  
**District Name:** OSCEOLA PUBLIC SCHOOLS  
**Class:** 3

**Special Grant Fund List**

[Return to LC-2](#)

<b>Total Special Grant Funds</b>	<b>3.00</b>	184,266
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**Save Grants** If you made any changes to the Special Grant Fund List, click here before returning to the LC2.

**Print Grants**

**\* Items denoted with a \* must be approved by the State Board of Education.  
Email your request for approval of these items to:  
Bryce Wilson at [bryce.wilson@nebraska.gov](mailto:bryce.wilson@nebraska.gov)**

Grant Description	Line	Amount
Adult Basic Education Grants	1.01	0
Adult Education Bridge Program	1.02	0
Adult Education - English Literacy/Civics Grants	1.03	0
Adult Education Volunteer Coordination Program	1.04	0
Advance Placement Test Fee Reduction Program Grants	1.05	0
Annenberg Foundation Grants (Rural Challenge)	1.06	0
Artist-in-Schools/Communities Grants	1.07	0
Beyond School Bells Grant	1.08	0
Building Safe and Responsive Schools Grants	1.09	0
Career and Technical Education Grants (Carl Perkins)	1.10	0
Career Education Grants	1.11	0
Century Link/NETA Grants	1.12	0
Community Incentive Grants	1.13	0
Distance Learning Grants (Federal)	1.14	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.15	0
Early Childhood Education Program Ages 3-5 Grants	1.16	50,000
Early Childhood Training Program Grants (discretionary)	1.17	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.18	0
Education Innovation Fund Grants (includes Distance Education Equipment Reimbursements and Incentive Grants)	1.19	5,000
EducationQuest Foundation Community Grants	1.20	0
ESEA Section 1003(g) School Improvement Grants (SIG)-ARRA	1.21	0

Forest Service Grants (Conservation Education)	1.22	0
Great Plains Communications Grants (Commitment to the Schools)	1.23	0
Head Start Grants	1.24	0
High Ability Learner Incentive Grants (Gifted)	1.25	2,100
High School Equivalency Assistance Act Grants	1.26	0
IDEA Part B & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.27	51,166
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG), Technical Assistance and Dissemination Grants (GSEG), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program	1.28	0
Immigrant Impact Education Grants	1.29	0
Improving Health & Education Outcomes for Young People	1.30	0
Indian Education Grants	1.31	0
Innovation in Education Program Grants (includes funds from USDE)	1.32	0
Johnson-O'Malley Grants	1.33	0
Kiewit Foundation Grants	1.34	0
Magnet School Grants	1.35	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	45,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.38	0
National Science Foundation Grants	1.39	0
NCLB Title I Grants (includes Accountability, Disadvantaged, Even Start, Migrant Education, and Neglected or Delinquent)	1.40	0
NCLB Title II Part A - Teacher Quality Grants (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.41	6,000
NCLB Title II Part B - Mathematics and Science Partnership Grants	1.42	0
NCLB Title II Part D - Enhancing Education Through Technology Grants	1.43	0
NCLB Title III Grants - Immigrant Education Grants	1.44	0
NCLB Title III Grants - Limited English Proficiency	1.45	0
NCLB Title IV Part B - 21st Century Community Learning Center Grants	1.46	0
NCLB Title V Grants - Innovative Programs	1.47	0
NCLB Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants	1.48	25,000
NCLB Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.49	0
NCLB Title X - McKinney Vento Homeless Education Grants	1.50	0
Nebraska Arts Council Grants	1.51	0
Nebraska Community Foundation/TeamMates Grants	1.52	0
Nebraska Environmental Trust Grants	1.53	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.54	0
Nebraska Humanities Grants	1.55	0
Nebraska Natural Resources Commission Grants	1.56	0
Ritonya-Buscher-Poehling Foundation Grants	1.57	0
Safe Routes to Schools Grant	1.58	0
Save the Children Grant	1.59	0

School Health Program Grants	1.60	0
Smaller Learning Communities Program Grants	1.61	0
Teaching American History (TAH) Grants	1.62	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.63	0
Textbook Loan Grants (Rule 4)	1.64	0
Vocational Rehabilitation Grants	1.65	0
WindTurbine Project Grants	1.66	0
*Insurance Settlements	1.67	0
*Interfund Loans	1.68	0
*Reimbursements for Wards of the Court	1.69	0
*Reimbursements to County Government for Previous Overpayment	1.70	0
*Short-Term Borrowings	1.71	0
*Special Supplementary Grants from City or County Governments	1.72	0
*Special Supplementary Grants from City or County Governments	1.73	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.74	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.75	0

**\* Items denoted with a \* must be approved by the State Board of Education.  
Email your request for approval of these items to:  
Bryce Wilson at [bryce.wilson@nebraska.gov](mailto:bryce.wilson@nebraska.gov)**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>GENERAL FUND</b>	Function Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1100	1,897,265.92	1,820,400.00	1,994,100.00
3	Special Education Instructional Programs	1200	551,956.75	540,000.00	569,050.00
4	Support Services - Pupils	2100/2150	62,862.74	62,500.00	67,050.00
5	Support Services - Staff	2200	45,734.89	47,000.00	56,950.00
6	Board of Education	2310	22,106.55	27,000.00	31,000.00
7	Executive Administration Services	2320	210,546.82	232,000.00	234,050.00
8	District Legal Services	2330			
9	Office of the Principal	2400	252,214.72	298,341.93	299,400.00
10	General Administration - Business Services	2510	53,287.39	53,500.00	55,500.00
11	Vehicle Acquisition & Maintenance	2520			
12	Maintenance and Operation of Building(s) & Site(s)	2600	446,325.57	450,000.00	495,500.00
13	Regular Pupil Transportation	2750	171,332.30	100,000.00	221,137.00
14	School Age Special Education Pupil Transportation	2760	11,181.26	20,000.00	23,200.00
15	Community Services	3000			
16	State Categorical Programs	3500	54,232.93	104,000.00	104,830.00
17	Federal Programs	4000	81,126.74	98,000.00	111,275.00
18	Debt Services	5000			
19	Summer School	6000			
20	Adult Education	7000			
21	Transfers to _____ Fund	8000	15,300.00	120,000.00	23,200.00
22	Interfund Loan/Repayment to _____ Fund				
23	Reap		9,714.60	1,500.00	30,000.00
24					
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		3,885,189.18	3,974,241.93	
31	Total Special Education Disbursements		563,138.01	560,000.00	592,250.00
32	Total Non-Special Education Disbursements & Transfers		3,322,051.17	3,414,241.93	3,723,992.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				4,316,242.00
34	NECESSARY CASH RESERVE				1,033,584.00
35	TOTAL REQUIREMENTS				5,349,826.00

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>GENERAL FUND</b>	Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
36	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
37	Cash Balance, 9-1		1,501,574.82	1,449,923.44	1,322,728.00
38	Investments, 9-1				
39	County Treasurer's Balance, 9-1				10,489.00
40	Total Beginning Balance		1,501,574.82	1,449,923.44	1,333,217.00
41	LOCAL SOURCES				
42	Carline Tax	1115	1,552.53	1,455.00	1,500.00
43	Public Power District Sales Tax	1120	24,258.82	24,000.00	24,000.00
44	Motor Vehicle Taxes	1125	155,604.98	150,000.00	153,007.00
45	Tuition Received from Other Districts	1210/15/30			
46	Tuition Received from Individuals	1220/40	6,807.50	11,000.00	9,000.00
47	Other Tuition	1250/60/70			
48	Transportation Received from Other Districts	1310/30			
49	Transportation Received from Individuals	1320/40			
50	Interest	1410	3,754.48	9,200.00	6,000.00
51	Local License Fees/Court Fines	1610/20			
52	Community Service Activities	1810			
53	Other Local Receipts	1910/20/90	100.00	100.00	100.00
54	Nameplate Capacity Tax	3133			
55					
56	COUNTY AND ESU SOURCES				
57	Fines and License Fees	2110	7,467.33	8,650.00	8,000.00
58	Other County Sources	2130			
59	ESU Receipts	2210	3,446.32	9,910.00	5,000.00
60					
61					
62	STATE SOURCES				
63	State Aid	3110	71,949.50	10,661.85	9,294.00
64	Special Education Programs	3120	252,910.00	220,394.00	230,000.00
65	Special Education Transportation	3125	5,035.00	46,278.00	47,000.00
66	Homestead Exemption	3130	25,405.62	22,369.00	
67	Payments for High Ability Learners	3135	2,230.00	2,285.00	2,200.00
68	Payments for Wards of the State or Court	3160/61			
69	Pro-Rate Motor Vehicles	3180	7,114.66	7,065.00	7,100.00
70	Other State Appropriations	3145/55/ 65/75/85			

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
71	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
72	State Apportionment	3200	39,659.90	45,500.00	42,000.00
73	In-Lieu-of School Land Tax	3300		564.26	
74	State Categorical Programs	3500	14,000.00	81,000.00	81,000.00
75	Other State Receipts	3990		250.00	
76	Property Tax Credit		136,297.60	176,352.00	
77	FEDERAL SOURCES				
78	Title I (Includes NCLB Title I)	4200	27,491.73	16,700.00	20,000.00
79	Innovation Education Program Strategies (Includes NCLB Title V)	4300	6,097.00	8,960.00	7,000.00
80	Title VI-B, Birth to Age 5 Special Education	4400	12,981.00	34,384.00	51,166.00
81	Medicaid in Public Schools	4450	4,899.55	2,810.00	3,000.00
82	Medicaid Administrative Activities in Public Schools	4455	13,429.95	7,932.00	7,000.00
83	Title 8 (Impact Aid)	4500			
84	Other Federal Non-Categorical Receipts	4600	9,714.60		
85					
86	Vocational Education (Carl Perkins)	4700			
87	Other Federal Categorical Receipts ((Includes all other NCLB Programs)	4800/4900			
88					
89	Grants from Corporations & Other Private Interests	4995	500.00		
90					
91	NON-REVENUE SOURCES				
92	Tax Anticipation Notes	5150			
93	Long Term Loans	5200			
94	Insurance Adjustments	5300	12,764.00	2,858.00	3,000.00
95	Sale of Property	5400	225.00	55.38	
96	Transfers from _____ Fund	5500	5,300.00		
97	Cash Balance from Dissolved/Merged Districts	5610			
98	Non-Resident High School Tuition Funds	5650			
99	Other Non-Revenue Receipts	5690	7,555.96	1,802.00	
100	Learning Community Property Taxes				
101	Interfund Loan/Repayment From _____ Fund				
102	Total Available Resources Before Property Taxes		2,360,127.85	2,352,458.93	2,049,584.00
103	Personal and Real Property Taxes	1110	2,974,984.77	2,955,000.00	3,300,242.00
104	TOTAL RESOURCES AVAILABLE		5,335,112.62	5,307,458.93	5,349,826.00
105	Less: Disbursements & Transfers		3,885,189.18	3,974,241.93	
106	BALANCE FORWARD		1,449,923.44	1,333,217.00	

PROPERTY TAX RECAP

1. Tax from Line 103
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 103, see instructions.)
4. Total Personal and Real Property Tax Requirement

3,300,242.00
33,335.74
3,333,577.74

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 104 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>DEPRECIATION FUND</b>	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		-	86,380.00	454,980.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		-	86,380.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				454,980.00
14	TOTAL REQUIREMENTS				454,980.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		334,271.49	409,953.31	404,280.00
17	Investments, 9-1				
18	Total Beginning Balance		334,271.49	409,953.31	404,280.00
19	LOCAL SOURCES				
20	Interest	1410	681.82	706.69	700.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5500	75,000.00	80,000.00	50,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		409,953.31	490,660.00	454,980.00
28	Less: Disbursements & Transfers		-	86,380.00	
29	BALANCE FORWARD		409,953.31	404,280.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				36,620.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				36,620.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				36,620.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		36,434.05	36,555.14	36,620.00
18	Investments, 9-1				
19	Total Beginning Balance		36,434.05	36,555.14	36,620.00
20	LOCAL SOURCES				
21	Interest	1410	71.09	64.86	
22			50.00		
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5500			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		36,555.14	36,620.00	36,620.00
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		36,555.14	36,620.00	

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #           

Line No.	<b>ACTIVITIES FUND</b>	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			136,368.96	142,225.00	142,500.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		136,368.96	142,225.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				142,500.00
14	NECESSARY CASH RESERVE				31,863.00
15	TOTAL REQUIREMENTS				174,363.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		25,811.47	30,897.31	33,863.00
18	Investments, 9-1				
19	Total Beginning Balance		25,811.47	30,897.31	33,863.00
20	LOCAL SOURCES				
21	Interest	1410			
22	Activities Receipts	1710	141,454.80	140,190.00	140,500.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5500		5,000.69	
27					
28	TOTAL RESOURCES AVAILABLE		167,266.27	176,088.00	174,363.00
29	Less: Disbursements & Transfers		136,368.96	142,225.00	
30	BALANCE FORWARD		30,897.31	33,863.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>SCHOOL LUNCH FUND</b>	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	49,965.41	51,000.00	57,000.00
3	Employee Benefits	200	8,520.89	8,600.00	10,000.00
4	Purchased Services	300	1,354.05	1,500.00	1,800.00
5	Supplies & Materials (Excluding Food)	400	5,188.88	5,500.00	5,800.00
6	Food	470	71,174.10	72,000.00	75,000.00
7	Capital Outlay (New & Replacement)	500	1,085.90	6,020.00	1,200.00
8			904.39	280.00	800.00
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		138,193.62	144,900.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				151,600.00
14	NECESSARY CASH RESERVE				11,680.00
15	TOTAL REQUIREMENTS				163,280.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		13,980.82	16,215.91	19,555.00
18	Investments, 9-1				
19	Total Beginning Balance		13,980.82	16,215.91	19,555.00
20	LOCAL SOURCES				
21	Interest	1410	47.17	28.09	25.00
22	Sale of Lunches/Milk	1720	77,749.99	60,368.00	75,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	804.00	603.00	700.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4800	46,527.55	52,240.00	53,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5500	15,300.00	35,000.00	15,000.00
32					
33	TOTAL RESOURCES AVAILABLE		154,409.53	164,455.00	163,280.00
34	Less: Disbursements & Transfers		138,193.62	144,900.00	
35	BALANCE FORWARD		16,215.91	19,555.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Lunch Fund

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>BOND FUND</b>	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	610			22,524.00
3	Bond - Principal	610			
4	Bond - Interest	620			
5					
6	Transfers to General Fund	755	5,300.00		
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		5,300.00	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				22,524.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				22,524.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		27,709.30	22,502.58	22,524.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		27,709.30	22,502.58	22,524.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1410	23.37	21.42	
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25	In-Lieu-Of School Land Tax	3300			
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5100			
29	Transfers from General Fund	5500			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		27,732.67	22,524.00	22,524.00
33	Personal and Real Property Taxes	1110	69.91		
34	TOTAL RESOURCES AVAILABLE		27,802.58	22,524.00	22,524.00
35	Less: Disbursements & Transfers		5,300.00	-	
36	BALANCE FORWARD		22,502.58	22,524.00	

PROPERTY TAX RECAP

	-
	-
	-

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)
4. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

**Bond Fund**

## School District Total Debt Outstanding as of September 1, 2015

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2015:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015-2016	<u>\$ 105,297.50</u>	<u>\$ 8,987.50</u>	<u>\$ 114,285.00</u>
2016-2017	<u>\$ 103,987.50</u>	<u>\$ 7,585.00</u>	<u>\$ 111,572.50</u>
2017-2018	<u>\$ 107,585.00</u>	<u>\$ 6,000.00</u>	<u>\$ 113,585.00</u>
2018-2019 and thereafter	<u>\$ 557,235.00</u>	<u>\$ 11,235.00</u>	<u>\$ 568,470.00</u>
<b>Total All Years</b>	<b><u><u>\$ 874,105.00</u></u></b>	<b><u><u>\$ 33,807.50</u></u></b>	<b><u><u>\$ 907,912.50</u></u></b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**72-0019**

Line No.	<b>SPECIAL BUILDING FUND</b>	Object/Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	<b>DISBURSEMENTS &amp; TRANSFERS</b>				
2	Purchased Services	300			518,609.00
3	Capital Outlay (New Only)	500			
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520		40,438.00	
6					
7	Loan Repayment	610/620			
8	Transfers to General Fund	755			
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		-	40,438.00	
11	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b>				518,609.00
12	<b>TOTAL REQUIREMENTS</b>				518,609.00
13	<b>BEGINNING BALANCES &amp; RECEIPTS</b>				
14	Cash Balance, 9-1		137,410.94	274,851.65	364,341.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				2,308.00
17	Total Beginning Balance		137,410.94	274,851.65	366,649.00
18	<b>LOCAL SOURCES</b>				
19	Carline Tax	1115	75.62	60.35	60.00
20	Interest	1410	389.98	955.00	700.00
21	Public Power District		1,181.60	909.00	1,000.00
22					
23	<b>STATE SOURCES</b>				
24	Homestead Exemption	3130	1,237.38	852.00	
25	Pro-Rate Motor Vehicles	3180	235.99	287.00	200.00
26	In-Lieu-Of School Land Tax	3300			
27	Property Tax Credit		6,638.86	6,720.00	
28	<b>FEDERAL SOURCES</b>				
29	Total Federal Receipts	4000			
30	<b>NON-REVENUE SOURCES</b>				
31	Sale of Bonds	5100			
32	Long Term Loans	5200			
33	Sale of Property	5400			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		147,170.37	284,635.00	368,609.00
37	Personal and Real Property Taxes	1110	127,681.28	122,452.00	150,000.00
38	<b>TOTAL RESOURCES AVAILABLE</b>		274,851.65	407,087.00	518,609.00
39	Less: Disbursements & Transfers		-	40,438.00	
40	<b>BALANCE FORWARD</b>		274,851.65	366,649.00	

**PROPERTY TAX RECAP**

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of Line 37, see instructions.)
4. Total Personal and Real Property Tax Requirement.

150,000.00
1,515.15
151,515.15

**Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.**

**Special Building Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **72-0019**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	520			
3	Bond - Refunded	610		129.00	
4	Bond - Principal	610	85,000.00	445,980.00	105,300.00
	Bond - Interest	620	23,705.00	17,093.00	8,988.00
6	Transfers to General Fund	755	152.50		
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		108,857.50	463,202.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				114,288.00
10	NECESSARY CASH RESERVE				222,160.00
11	TOTAL REQUIREMENTS				336,448.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		153,975.52	175,009.22	200,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				2,777.00
16	Total Beginning Balance		153,975.52	175,009.22	202,777.00
17	LOCAL SOURCES				
18	Carline Tax	1115	63.01	59.78	61.00
18	Interest	1410	319.46	689.00	350.00
20	Public power		984.68	985.00	980.00
21	STATE SOURCES				
22	Homestead Exemption	3130	1,031.22	923.00	
23	Pro-Rate Motor Vehicle	3180	294.68	290.00	280.00
24	In-Lieu-Of School Land Tax	3300			
25	Property Tax Credit		5,532.42	7,277.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5100		359,525.00	
30	Long Term Loans	5200			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		162,200.99	544,758.00	204,448.00
33	Personal and Real Property Taxes	1110	121,665.73	121,221.00	132,000.00
34	TOTAL RESOURCES AVAILABLE		283,866.72	665,979.00	336,448.00
35	Less: Disbursements & Transfers		108,857.50	463,202.00	
36	BALANCE FORWARD		175,009.22	202,777.00	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)
4. Total Personal and Real Property Tax Requirement.

132,000.00
1,333.33
133,333.33

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

**Qualified Capital Purpose Undertaking Fund**

# Notice of Special Hearing To Set Final Tax Request

Osceola Public Schools (72-0019) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 14th day of Septemeber 2015 at 6:10 o'clock P.M., at Osceola MS/HS Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

### **2014/15 Budget Information**

### **2015/16 Budget Information**

Fund	2014-2015 Property Tax Request	2014 Tax Rate	Property Tax Rate (2014-2015 Request Divided By 2015 Valuation)	2015-2016 Proposed Property Tax Request	Proposed 2015 Tax Rate
<b>General Fund</b>	3,300,242.00	0.740354	0.640258	3,333,577.74	0.646725
<b>Bond Fund(s) K - 12</b>			0.000000	-	0.000000
<b>Bond Fund(s) K - 8</b>			0.000000		0.000000
<b>Bond Fund(s) 9 - 12</b>			0.000000		0.000000
<b>Bond Fund _____</b>			0.000000		0.000000
<b>Special Building Fund</b>	150,000.00	0.028199	0.029101	151,515.15	0.029394
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	132,000.00	0.030549	0.025608	133,333.33	0.025867
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000		0.000000
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000		0.000000

August 20, 2015

Board of Education  
Osceola Public Schools  
P.O. Box 198  
Osceola, NE 68651

SHAREHOLDERS

Robert D. Almquist  
Phillip D. Maltzahn  
Terry T. Galloway  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump

We are pleased to confirm our understanding of the services we are to provide Osceola Public Schools for the year ended August 31, 2015. We will audit the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the financial statements of Osceola Public Schools as of and for the year ended August 31, 2015.

We have also been engaged to report on supplementary information other than RSI that accompanies Osceola Public Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.
- 3) Combining Financial Statements – Other Governmental Funds.
- 4) Statements of Cash Receipts, Disbursements, and Changes in Fund Balance – Activity fund.
- 5) Schedules of Cash Disbursements by Department – General Fund.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Statements of Accounts with County Treasurers.

1203 W 2nd Street  
PO Box 1407  
Grand Island, NE 68802  
Ph. 308-381-1810  
Fax 308-381-4824  
Email: cpa@gicpas.com

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Osceola Public Schools and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Osceola Public Schools' financial statements. Our report will be addressed to the School Board of Osceola Public Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Osceola Public Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from

(1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Osceola Public Schools' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Osceola Public Schools in conformity with the modified cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period

presented are immaterial, both individually and in the aggregate, to the financial statements taken as whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives' section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements

and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Almquist, Maltzahn, Galloway & Luth, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Almquist, Maltzahn, Galloway & Luth, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will

contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately October 2, 2015 and to issue our reports no later than October 31, 2015. Marcy J. Luth, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

This assignment will be undertaken at our regular hourly rates, inclusive of any out-of-pocket expenses. We estimate our fee for the audit will not exceed \$4,500. Billings for our services will be rendered approximately every four weeks, and payment is due within 30 days of the invoice date. This engagement does not include any services not specifically included in this letter. Additional services that you may request will be subject to arrangements made at the time requested.

Please keep in mind that the cost is directly related to the amount of time spent and understand that we will make every effort to keep our time at a minimum while not sacrificing the standard of work that is required to ensure that a meaningful report is issued. We are dedicated to the principle of offering timely, professional services at the lowest possible cost. In that light, please understand that our estimate of cost is based on this philosophy and that if time requirements are less than projected, the cost will be proportionately smaller and vice versa.

Should we become involved in a regulatory agency investigation or judicial proceeding as a result of this engagement, and are not determined to be liable, you agree to indemnify and hold us harmless with respect to all expenses, costs, legal fees and charges for the time of our people incurred in connection therewith.

Whenever possible, we will utilize your staff to reduce our time and the related cost for services. To maximize the use of our time at your office, we will provide a list of schedules to be prepared and procedures that need to be performed prior to our arrival.

We look forward to providing the services described in this letter, as well as other accounting services agreeable to us both. In the unlikely event that any differences concerning our services or fees should arise that are not resolved by mutual agreement, we both recognize that the matter will probably involve complex business or accounting issues that would be decided equitably to both parties by a judge hearing the evidence without a jury. Accordingly, you and we agree to waive any right to a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services or fees.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2014 peer review report accompanies this letter.

Board of Education  
Osceola Public Schools  
August 20, 2015  
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We appreciate the opportunity to be of service to Osceola Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

**ALMQUIST, MALTZAHN, GALLOWAY & LUTH, P.C.**



Marcy J. Luth, CPA

ml/dkk/15773

Enclosure

RESPONSE:

This letter correctly sets forth the understanding of Osceola Public Schools.

Signature: \_\_\_\_\_

Title \_\_\_\_\_

Date: \_\_\_\_\_

## System Review Report

To the Shareholders of  
Almquist, Maltzahn, Galloway & Luth, P.C.  
And the Peer Review Committee of the Nevada Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Almquist, Maltzahn, Galloway & Luth, P.C. (the Firm) in effect for the year ended April 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Almquist, Maltzahn, Galloway & Luth, P.C. in effect for the year ended April 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Almquist, Maltzahn, Galloway & Luth, P.C. has received a peer review rating of pass.



May 20, 2014